

## Remarks

Claims 1 and 3-20 are currently pending and stand rejected. Claims have been amended. Applicants assert that the claims are now in condition for allowance as set forth more fully below.

### 103 Rejections

Claims 1 and 3-20 stand rejected under 35 USC 103(a) as being unpatentable over Marchbanks (US Pat 6,266,401) in view of Heindel (US Pat 6,304,857) and Examiner's Official Notice. Applicants respectfully traverse these rejections.

The Office Action has rejected claims 1 and 3-20 by stating that Marchbanks discloses most of the elements but fails to disclose utilizing an outside entity to independently verify taxes by an independent calculation. However, the Office Action has taken Official Notice that it is well known to perform recalculations to determine if prior calculations are accurate. The Office Action further relies on Heindel's teaching of outsourcing of the preparation of bills to state that it would have been obvious to outsource recalculation in Marchbanks based on the Official Notice and Heindel.

The independent claims 1, 11, and 20 now recite that the tax results of the database are displayed by automatically filling a worksheet with the tax results upon entry of an account number into the worksheet and that the tax results of the worksheet are compared to the taxes of the hold bill. As a representative example, claim 1 recites receiving entry of an account number into a worksheet being displayed and automatically filling the worksheet with the calculated tax results for the account number and comparing the calculated tax results displayed within the worksheet with the hold bills tax charges on the customer hold bills to verify the accuracy of the hold bills tax charges. Thus, the worksheet provides a convenient manner of communicating the tax results to a reviewer who is interested in determining whether the hold bill for a particular customer is correct by simply entering the account number for the customer in the worksheet so that the independent calculations of tax can be compared.

None of the cited references disclose the use of a worksheet to provide the tax results of an independent calculation. In particular, none disclose that any tax results of a database are automatically filled into a worksheet upon entry of an account number into

the worksheet. Therefore, the cited references, singly or in combination, fail to disclose each and every element of claims 1, 11, and 20 such that these claims are allowable over the cited references for at least these reasons. Dependent claims 3-10 and 12-19 depend from allowable base claims and are also allowable for at least the same reasons.

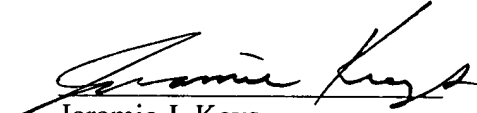
Conclusion

Applicants assert that the application including claims 1 and 3-20 is now in condition for allowance. Applicants request reconsideration in view of the amendments and remarks above and further request that a Notice of Allowability be provided. Should the Examiner have any questions, please contact the undersigned.

No fees are believed due. However, please charge any additional fees or credit any overpayment to Deposit Account No. 50-3025.

Respectfully submitted,

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